

House Study Bill 522

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON
EDUCATION BILL BY
CHAIRPERSON TYMESON)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to public access to school district financial
2 information, providing for the establishment and distribution
3 of a financial report card by school districts, and providing
4 for the posting of information relating to outstanding school
5 district levies.
6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
7 TLSB 5124YC 81
8 rn/je/5

PAG LIN

1 1 Section 1. NEW SECTION. 279.63 FINANCIAL REPORT CARD.
1 2 1. The board of directors of each public school district
1 3 shall develop, maintain, and distribute a financial report
1 4 card on an annual basis, and update the report card
1 5 periodically throughout the school year. The objective of the
1 6 financial report card shall be to facilitate public access to
1 7 a variety of information and statistics relating to the
1 8 education funding received by the school district, enrollment
1 9 and employment figures, and additional information.
1 10 2. The financial report card shall contain, at a minimum,
1 11 information relating to the following:
1 12 a. All property tax levies in place in the school
1 13 district, listed by type of levy, rate, amount, duration, and
1 14 notification of the maximum levy rate and amount limitations
1 15 permitted by statute.
1 16 b. The amount of funding received on a per pupil basis
1 17 through the operation of the school finance formula, and from
1 18 any other state appropriation or state funding source.
1 19 c. Federal funding received per student or teacher
1 20 population targeted to receive the funds, and any other
1 21 federal grants or funding received by the district.
1 22 d. Teacher and administrator minimum, maximum, and average
1 23 salary paid by the district, and the percentage and dollar
1 24 increase under teacher and administrator salary and benefits
1 25 settlement agreements.
1 26 e. Teacher and administrator health insurance information,
1 27 including the monthly premium, the percentage of the premium
1 28 paid by the district, and the percentage of the premium paid
1 29 by a teacher or administrator for single and family insurance.
1 30 f. Teacher and administrator employment statistics,
1 31 including the number of full-time and part-time teachers and
1 32 administrators employed by the school district during the
1 33 preceding five years, and including the number of teacher and
1 34 administrator retirements and new hires.
2 1 g. Student enrollment levels during the preceding five
2 2 years, including regular enrollment, special education
2 3 enrollment, and enrollment adjustments made pursuant to
2 4 supplementary weighting.
2 5 h. Such additional information as the school district may
2 6 determine.
2 7 3. Copies of a school district's financial report card for
2 8 the previous school year shall be posted on an internet
2 9 website maintained by the school district at the beginning of
2 10 the school year, and shall be updated periodically throughout
2 11 the school year to provide current information. If the school
2 12 district does not maintain or develop a website, the school
2 13 district shall either distribute or post written copies of the
2 14 financial report card at specified locations throughout the
2 15 school district.
2 15 Sec. 2. NEW SECTION. 298.6 PUBLIC DISCLOSURE OF

2 16 OUTSTANDING LEVIES.

2 17 The board of directors of a school district shall, prior to
2 18 certifying any levy by board approval, or submitting a levy
2 19 for voter approval, facilitate public access to a complete
2 20 listing of all outstanding levies within the school district
2 21 by rate, amount, duration, and the applicable maximum levy
2 22 limitations. The information relating to outstanding levies
2 23 shall be posted on an internet website maintained by the
2 24 school district at the beginning of the school year, and
2 25 updated prior to board approval or submission for voter
2 26 approval of any levy during the school year. If the school
2 27 district does not maintain or develop a website, the school
2 28 district shall either distribute or post written copies of the
2 29 listing at specified locations throughout the school district.

2 30 EXPLANATION

2 31 This bill concerns facilitating public access to school
2 32 district financial information.

2 33 The bill provides that prior to certifying any levy by
2 34 board approval, or submitting a levy for voter approval, the
2 35 board of directors of a school district shall provide a
3 1 complete listing of all outstanding levies by rate, amount,
3 2 duration, and the applicable levy limitations. This
3 3 information shall be posted on an internet website maintained
3 4 by the school district at the beginning of the school year,
3 5 and updated prior to board approval or submission for voter
3 6 approval of any levy during the school year. The bill
3 7 provides that if the district does not maintain or develop a
3 8 website, the district shall either distribute or post written
3 9 copies of the listing at specified locations throughout the
3 10 district.

3 11 The bill also provides for the creation of a financial
3 12 report card by public school districts, to facilitate public
3 13 access to school district financial information. The bill
3 14 specifies several categories of information to be contained in
3 15 the report card, including information relating to property
3 16 tax levies in place in the district, the amount of funding
3 17 received on a per pupil basis from state funding sources, and
3 18 federal funding received. Additionally, the report card shall
3 19 contain information relating to teacher and administrator
3 20 salary levels and increases, teacher and administrator health
3 21 insurance information, teacher and administrator employment
3 22 statistics during the preceding five years, student enrollment
3 23 levels during the preceding five years, and additional
3 24 information as determined by the school district.

3 25 The bill provides that copies of the report card for the
3 26 previous school year shall be posted on a school district's
3 27 website at the beginning of each school year, and periodically
3 28 updated. In the event that a school district does not
3 29 maintain or develop an internet website, the district shall
3 30 post or distribute written copies of the report card at
3 31 specified locations throughout the district.

3 32 LSB 5124YC 81

3 33 rn:rj/je/5.1